

1 SEC. 2. Any benefit year as defined in subsection P of section one
 2 thousand five hundred fifty-one and twenty-five hundredths
 3 (1551.25-P), Code, 1939, of any individual shall be extended by any
 4 time spent after March 31, 1940, and prior to July 1, 1945, by such
 5 individual after the beginning of such benefit year in the armed forces
 6 of the United States.

1 SEC. 3. Any calendar quarter commencing after March 31, 1940,
 2 and ending prior to July 1, 1945, the greater portion of which is spent
 3 by such individual in the armed forces of the United States, shall not
 4 be considered as any portion of the base period provided for in sub-
 5 section Q of section one thousand five hundred fifty-one and twenty-
 6 five hundredths (1551.25-Q), Code, 1939, as amended.

1 SEC. 4. Sections one (1) and two (2) of chapter one hundred six
 2 (106), Acts of the Forty-ninth General Assembly of Iowa, are hereby
 3 repealed.

Approved March 24, 1943.

CHAPTER 70

UNEMPLOYMENT COMPENSATION

H. F. 16

AN ACT to amend subsection I of section fifteen hundred fifty-one and twelve hundredths (1551.12), code of Iowa, 1939, as amended, relating to court review of decisions of the commission; and prescribing the records, papers and documents to be certified by the commission to the court.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law as it appears in subsection I of section
 2 fifteen hundred fifty-one and twelve hundredths (1551.12), Code of
 3 Iowa, 1939, as amended, be and the same is hereby amended by strik-
 4 ing from lines twenty-two (22) to twenty-seven (27) inclusive the
 5 sentence which reads: "With its answer, the commission shall
 6 certify and file with said court all documents and papers and a tran-
 7 script of all testimony taken in the matter, together with its findings
 8 of fact and decision therein.", and insert in lieu thereof the follow-
 9 ing: "The commission shall within sixty days after notice of appeal
 10 has been served on the commission certify and file with said district
 11 court all documents and papers and a transcript of all testimony
 12 taken in the matter, together with its findings of fact and decision
 13 therein, or so much thereof as may be agreed upon by the parties to
 14 such appeal. Such agreement as to the records, papers and docu-
 15 ments to be certified shall be in writing, signed by the parties to the
 16 appeal, and shall be filed with the commission. A copy of such agree-
 17 ment shall be filed with the transcript of the records filed with the
 18 district court. With such transcript the commission shall file
 19 its answer."

1 SEC. 2. All acts, or parts of acts, in conflict herewith are hereby
 2 repealed insofar as they are inconsistent with any of the provisions
 3 of this act.

1 SEC. 3. This act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication
 3 in the Traer Star Clipper, a newspaper published at Traer, Iowa,
 4 and in the Fairfield Daily Ledger, a newspaper published at Fairfield,
 5 Iowa.

Approved January 28, 1943.

I hereby certify that the foregoing act was published in the Traer Star Clipper, Traer, Ia., February 5, 1943, and the Fairfield Daily Ledger, Fairfield, Ia., February 6, 1943.
 WAYNE M. ROPES, *Secretary of State.*

CHAPTER 71

UNEMPLOYMENT COMPENSATION

S. F. 379

AN ACT to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13), code, 1939, as amended, relating to contributions for unemployment compensation; to provide for war risk contributions on the payrolls of employers; to provide the manner in which the commission shall determine the contribution rates on certain employers for the periods from July 1, 1943 to and including December 31, 1945; and to provide the rate of contribution based upon increased payrolls.

WHEREAS, we are now in an all-out war;

AND WHEREAS, war time expansion of industry and insured employment has increased the payrolls of many employers substantially over their payrolls for the year 1940 with a corresponding increase in the potential post-war benefit liabilities against the pooled fund in reserve for the payment of benefits;

AND WHEREAS, unless corrected such condition would endanger the post-war solvency of the pooled fund out of which benefits are paid and would require higher contribution rates to be collected from employers generally during post-war years;

AND WHEREAS, many employers who have increased their payrolls many times are now paying less than the standard rate of 2.7% ;

AND WHEREAS, the pooled fund should be built up to meet the post-war needs and to avoid the post-war increases of contribution rates;

The legislature, therefore, declares that for the purpose of insuring adequate funds to meet post-war unemployment claims, and to more nearly equalize contribution rates according to the hazards imposed because of war efforts, the enactment of this measure is required.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section fifteen hundred fifty-one and thirteen hun-
 2 dredths (1551.13), Code of 1939, as amended, be and the same is hereby
 3 amended by adding thereto after subsection C-6 another subsection to
 4 be subsection C-7 as follows:

5 "7 (a) The provisions of this subsection shall become effective on
 6 the 1st day of July 1943, and shall apply, for the relevant contribution
 7 period, to each employer whose payroll for the year ending on the rele-